

1 AN ACT relating to a reduction of motor vehicle property tax rates for certain
2 disabled veterans.

3 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

4 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 132 IS CREATED TO
5 READ AS FOLLOWS:

6 (1) As used in this section, "applicable veteran" means a veteran who has been
7 declared by the United States Department of Veterans Affairs to be one hundred
8 percent (100%) service-connected disabled.

9 (2) For assessments made on and after January 1, 2018, the tax rate levied by the
10 state and by cities, counties, school districts, and special taxing districts on motor
11 vehicles owned by an applicable veteran shall be fifty percent (50%) of the tax
12 rate levied on other motor vehicles.

13 (3) This section shall not apply in the case of a motor vehicle that qualifies for
14 permanent registration as a historic motor vehicle under KRS 186.043. The state
15 tax rate levied under KRS 132.020(1)(m) shall continue to apply to those motor
16 vehicles.